



Rep. Ed Sullivan, Jr.

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09800HB1604ham001

LRB098 06020 HLH 42421 a

1 AMENDMENT TO HOUSE BILL 1604

2 AMENDMENT NO. _____. Amend House Bill 1604 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 9-265 as follows:

6 (35 ILCS 200/9-265)

7 Sec. 9-265. Omitted property; interest; change in exempt
8 use or ownership.

9 (a) If any property is omitted in the assessment of any
10 year or years, not to exceed the current assessment year and 3
11 prior years, so that the taxes, for which the property was
12 liable, have not been paid, or if by reason of defective
13 description or assessment, taxes on any property for any year
14 or years have not been paid, or if any taxes are refunded under
15 subsection (b) of Section 14-5 because the taxes were assessed
16 in the wrong person's name, the property, when discovered,

1 shall be listed and assessed by the board of review or, in
2 counties with 3,000,000 or more inhabitants, by the county
3 assessor either on his or her own initiative or when so
4 directed by the board of appeals or board of review.

5 (b) The board of review in counties with less than
6 3,000,000 inhabitants or the county assessor in counties with
7 3,000,000 or more inhabitants may develop reasonable
8 procedures for contesting the listing of omitted property under
9 this Division.

10 (c) For purposes of this Section, "defective description or
11 assessment" includes a description or assessment which omits
12 all the improvements thereon as a result of which part of the
13 taxes on the total value of the property as improved remain
14 unpaid. In the case of property subject to assessment by the
15 Department, the property shall be listed and assessed by the
16 Department. All such property shall be placed on the assessment
17 and tax books.

18 (d) The arrearages of taxes which might have been assessed,
19 with 10% interest thereon for each year or portion thereof from
20 2 years after the time the first correct tax bill ought to have
21 been received, shall be charged against the property by the
22 county clerk.

23 (e) When property or acreage omitted by either incorrect
24 survey or other ministerial assessor error is discovered and
25 the owner has paid its tax bills as received for the year or
26 years of omission of the parcel, then the interest authorized

1 by this Section shall not be chargeable to the owner. However,
2 nothing in this Section shall prevent the collection of the
3 principal amount of back taxes due and owing.

4 (f) If any property listed as exempt by the chief county
5 assessment officer has a change in use, a change in leasehold
6 estate, or a change in titleholder of record by purchase,
7 grant, taking or transfer, it shall be the obligation of the
8 transferee to notify the chief county assessment officer in
9 writing within 90 days of the change. If mailed, the notice
10 shall be sent by certified mail, return receipt requested, and
11 shall include the name and address of the taxpayer, the legal
12 description of the property, and the property index number of
13 the property when an index number exists. If notice is provided
14 in person, it shall be provided on a form prescribed by the
15 chief county assessment officer, and the chief county
16 assessment officer shall provide a date stamped copy of the
17 notice. Except as provided in item (6) of subsection (a) of
18 Section 9-260, item (6) of Section 16-135, and item (6) of
19 Section 16-140 of this Code, if the failure to give the
20 notification results in the assessing official continuing to
21 list the property as exempt in subsequent years, the property
22 shall be considered omitted property for purposes of this Code.

23 (g) In counties with fewer than 3,000,000 inhabitants, if a
24 chief county assessment officer discovers at any time before
25 judgment that a property has been granted a homestead exemption
26 under Article 15 of this Code to which it was not entitled, the

1 chief county assessment officer may consider the erroneously
2 exempt portion of the property as omitted property under this
3 Section for that taxable year only.
4 (Source: P.A. 96-1553, eff. 3-10-11.)"